

CHANGES TO POLICY STATEMENT TO REGULATION 52-109 RESPECTING CERTIFICATION OF DISCLOSURE IN ISSUERS' ANNUAL AND INTERIM FILINGS

1. Section 6.3 of *Policy Statement to Regulation 52-109 respecting Certification of Disclosure in Issuers' Annual Interim Filings* is amended by replacing “inexactitudes intentionnelles”, in the French text of the second paragraph, by “anomalies intentionnelles”.
2. Section 6.6 of the French text of the Policy Statement is amended:
 - (1) in paragraph (2):
 - (a) by replacing, in the second paragraph, “une inexactitude importante dans les documents annuels” by “une anomalie significative dans les documents annuels”, “une inexactitude importante dans les états financiers” by “une anomalie significative dans les états financiers”, and “par inexactitude importante notamment toute inexactitude résultant” by “par anomalie significative notamment toute anomalie résultant”;
 - (b) by replacing “inexactitude importante” in the third paragraph by “anomalie significative”;
 - (c) by replacing “inexactitude importante” in the fourth paragraph by “anomalie significative”;
 - (2) by replacing “inexactitude importante” in paragraph (3) by “anomalie significative”.
3. Section 6.10 of the French text of the Policy Statement is amended:
 - (1) by replacing “inexactitudes importantes” in paragraph (1) by “anomalies significatives”;
 - (2) by replacing “inexactitudes” in subparagraph (c) of paragraph (3) by “anomalies”;
 - (3) in paragraph (4):
 - (a) by replacing “inexactitude importante” in the text preceding subparagraph (a) by “anomalie significative”;
 - (b) by replacing “inexactitude importante”, in the second paragraph of subparagraph (e), by “anomalie significative”;
 - (4) by replacing, in paragraph (5), “inexactitudes possibles” by “anomalies possibles” and “inexactitude importante” by “anomalie significative”.
4. Section 6.15 of the Policy Statement is amended by replacing “inexactitudes ou omissions importantes”, in the French text of subparagraph (c) of paragraph (4), by « anomalies significatives ou omissions importantes ».
5. Section 7.8 of the Policy Statement is amended by replacing « inexactitudes » in the French text of paragraph (c) by “anomalies”.
6. Section 9.2 of the Policy Statement is amended, in the French text of the second paragraph, by replacing “inexactitude importante dans un montant” by “anomalie significative dans un montant”, “l’inexactitude pouvant résulter” by “l’anomalie pouvant résulter”, “une inexactitude est réellement survenue” by “une anomalie est réellement survenue” and “détecter une inexactitude importante” by “détecter une anomalie significative”.

7. Section 9.3 of the French text of the Policy Statement is amended:

(1) by replacing, in paragraph (1), “**d’inexactitude**” by “**d’anomalie**” and “**inexactitude importante**” by “**anomalie**”;

(2) by replacing, in paragraph (2), “**l’inexactitude**” by “**l’anomalie**” and “**inexactitudes**” by “**anomalies**”.

8. Section 12.3 of the Policy Statement is amended by replacing “**inexactitudes**”, in the French text of the second paragraph, by “**anomalies**”.

9. The Policy Statement is amended by replacing all occurrences of “**inexactitude importante**”, in the French text of sections 4.3, 7.2, 9.4, 13.3 and 14.2, by “**anomalie significative**”, with the necessary grammatical changes.